



NAGAR PARISHAD CHANDRA
SHEKHAR AZAD NAGAR
(BHABHRA)

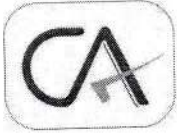
DISTRICT ALIRAJPUR

AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24

AUDITORS:

B S RAJPUT & COMPANY CHARTERED ACCOUNTANTS





M/S B S RAJPUT & COMPANY

CHARTERED ACCOUNTANTS
F. R.N.-020118C

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मुख्य नगर पालिका अधिकारी
नगर परिषद् च. शे. आ. नगर
जिला-अलीराजपुर (म. प्र.)





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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD CHANDRA SHEKHAR AZAD NAGAR (BHABHRA)

- **Report on the Financial Statements**

We have audited the accompanying financial statements of NAGAR PARISHAD CHANDRA SHEKHAR AZAD NAGAR (BHABHRA) ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

- **Management's Responsibility for the Financial Statements**

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the applicable provisions and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

- **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P.

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Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

- **Qualified Opinion**

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

- **Basis for Qualified Opinion**

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.



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• **Emphasis of Matters**

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
 - II. Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
 - III. Non verification of grants in absence of registers and records having grant related transactions.
 - IV. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
 - V. Non verification of statutory & employee dues, as same has not been made available to us by the ULB.
- Our opinion is not modified in respect of these matters.

• **We further report that**

- I. We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- II. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- III. The Receipt & Payment Account deal with by this Report are in agreement with the books of account.

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- IV. Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- V. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- VI. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- VII. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 30/09/2024

UDIN: 24418117BKCEVT9094

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For B S Rajput & Company

Chartered Accountants



CA Pukhraj Patel
(Partner)

MRN - 418117



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REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

AUDITOR'S:

M/S B S RAJPUT & COMPANY

URBAN LOCAL BODY:

NAGAR PARISHAD CHANDRA SHEKHAR AZAD NAGAR

(BHABHRA)

<u>PARAMETERS</u>	<u>DESCRIPTION</u>	<u>OBSERVATION IN BRIEF</u>	<u>SUGGESTIONS</u>
Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Scheme/project wise utilisation certificate should be prepared by the ULB along with the register of grants to verify any cases of diversion of funds.
Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained





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Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	NA	NA.
Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be prepared and balanced regularly with its Utilization Certificate.
Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	Grant and loan registers should be prepared to reflect the correct balances and movement of grants during the year.
a) Percentage of revenue expenditure (Establishment,	2,55,71,495.90 / 2,09,39,468.00 : 122.12%		

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salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
b) Percentage of Capital expenditure wrt Total expenditure.	1,69,00,116.00 / 4,24,71,611.90 : 39.79%		
Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances, if any, have been outlined in point no. 3 (3) of report attached.	NA
Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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ANNEXURE '1'

REPORT ON INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

[Signature]
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3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that:

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;



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- b. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted
- c. accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- d. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

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In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 30/09/2024


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For B S Rajput & Company
Chartered Accountants


CA Pukhraj Patel
(Partner)
MRN – 418117





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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources such as own revenue in form of taxes and user charges etc, grants and assigned revenues which were recognized and entered in the books of account produced before us for verification except amount shown under the head Miscellaneous Income for which ULB does not provide any explanation. The records of grants and assigned revenue could not be verified from grant register as the same was not made available to us.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.





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- 5) The entries in Cash book shall be verified.

We have verified the receipt & payment entries of the cash book on test check basis. We noticed some totalling related issues as provided at sub point 3 of point 2. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

Quarterly and monthly revenue targets were not provided by the ULB. Yearly demand & recovery was provided in form of wasooli patrak, the details regarding the same were provided at the end of this report under audit observations.

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on the interest income and its accounting in cashbook.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.

As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on lesser interest rates.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized in the books of account and the receipt & payment statement produced before us. The payments are classified on the basis of their nature.



were passed in cashbook. Some of the major totalling mistakes are provided here below:

Date	Type	Amount
31-11-21	Rectification entry	11,29,348.00
Date	Type	Amount
31-Mar-24	Rectification entry	11,29,348.00
27-Jun-23	Receipt	2,11,630.70
08-Sep-23	Receipt	2,10,234.00
18-Apr-23	Payment	23,820.00
11-Dec-23	Receipt	10,734.00
07-Mar-24	Receipt	4,981.00
27-Mar-24	Receipt	3,990.00

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't



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- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

The issues relating to totalling and balancing were noticed during the verification of cashbook. Such errors were summarised in the receipt & payment statement under totalling mistake head. However, at the end of the year, consolidated rectification entry for some totalling issues made during the year were passed in cashbook. Some of the major totalling mistakes are provided here below:

Date	Type	Amount
31-Mar-24	Rectification entry	11,39,348.00
26-Sep-23	Receipt	7,46,890.00
27-Jun-23	Receipt	2,11,630.70
08-Sep-23	Receipt	2,10,234.00
18-Apr-23	Payment	23,820.00
11-Dec-23	Receipt	10,734.00
07-Mar-24	Receipt	4,981.00
27-Mar-24	Receipt	3,990.00

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Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't



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provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO. No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset. Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.





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- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained or provided for verification the Fixed Asset Registers, Security Deposit Registers, Stock Registers, Loan Registers, as prescribed under MP MAM.
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.
As stated in point no. 1 above, as the stock registers are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.
- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.
Employee's wise deduction and adjustment were not made available to us. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.
- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's
Bank Reconciliation is prepared and attached with the receipt and payment statement annexed with this report.

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- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were not made available to us. The receipts of grants were taken through cashbook entries. Details are provided below at the point 6(1) of this report.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.
As explained by the ULB, it does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon fixed deposit and term deposit.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon renewal of FDR.
- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR are kept at low rate of interest than the prevailing rate.
- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR interest.



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5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.
Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
- 2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO.
Proper guidance to extend the BG's shall also be given to ULB

मुख्य नगर पालिका अधिकारी

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जिला-अलौराजपुर (म. प्र.)





M/S B S RAJPUT & COMPANY

CHARTERED ACCOUNTANTS

F. R.N.-020118C

No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

- 7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.

In the absence of grant register the grant received from Central government and its utilisation could not be commented. The details of grants as per cashbook entries are provided below:

Grants	Amount
15th Finance	47,34,102.00
PMAY	1,00,000.00

- 2) He is responsible for audit of grants received from State Government and its utilization.

In the absence of grant register the grant received from state government and its utilisation could not be commented. The details of grants as per cashbook entries are provided below:

Grants	Amount
State Finance Commission	74,19,000.00
Road Development	17,43,512.00
Mulbhoot suvidha	25,63,987.00
Special Fund for Road Nirman Ajad Park	1,37,00,000.00
Kayakalp grant	19,00,000.00

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.



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As per information provided by the ULB the loan from HUDCO under adhosanrachna scheme was ongoing during the year. The loan was repaid during the year in quarterly instalments along with the interest amount. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loan from were as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	19,716.00	31,300.00	51,016.00
Quarter-2	18,963.00	31,300.00	50,263.00
Quarter-3	17,978.00	31,300.00	49,278.00
Quarter-4	17,268.00	31,300.00	48,568.00

Closing balance of ULB's share as per statement as on 31/03/2024: 7,29,060/-

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

In the absence of grant related records, other than cashbook, we were unable to verify the grant receipt & utilisation during the year. Hence, we could not comment over diversion of funds. Also, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

Date: 30/09/2024

For B S Rajput & Company

Chartered Accountants

मुख्य नगर परिषद अधिकारी
नगर परिषद् च. शे. आ. नगर
जिला-अलीराजपुर (म. प्र.)



CA Pukhraj Patel

(Partner)

MRN - 418117



M/S B S RAJPUT & COMPANY

CHARTERED ACCOUNTANTS
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Other observations: Own Revenue demand and collection

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2024 a sum of Rs 28.60 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Revenue recovery status

(Amount in Lakhs)

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
Sampatti Kar	11.37	1.77	9.60	13.51	11.19	2.32	12.96	11.92
Samekit Kar	1.87	0.31	1.57	1.83	1.53	0.30	1.83	1.87
Nagar Vikas Upkar	2.57	0.25	2.32	3.17	2.71	0.46	2.96	2.78
Siksha Upkar	2.29	0.29	2.00	2.77	2.29	0.47	2.59	2.47
Shop Rent	4.22	0.19	4.03	6.66	5.54	1.11	5.73	5.15
Water Tax	3.16	1.04	2.12	3.03	2.08	0.94	3.13	3.06
Garbage Tax	1.48	0.42	1.05	3.20	2.90	0.30	3.32	1.36
Total	26.97	4.28	22.69	34.16	28.24	5.91	32.52	28.60
Total Un-Recovered amount								28.60

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak. Also, the receipts between accounting department's records and revenue department records has differences.

Date: 30/09/2024

For B S Rajput & Company

Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् च. शे. आ. नगर
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CA Pukhraj Patel
(Partner)
MRN - 418117



Annexure C
Amt in lakhs

Name of ULB
Name of Auditor
Nagar Parishad Chandra Shekhar Azad Nagar
B S Rajput & Company

S.no.	Parameters	Description	% of growth		Observation in brief			Suggestions
	Audit of Revenue	Receipt in (Rs.)						
	Rajaswa Kar wasooli	2022-23	2023-24					
1	Sampatti Kar	9.47	12.96	36.91	Collection % w.r.t. total dues is 52.10%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	1.52	1.83	20.71	Collection % w.r.t. total dues is 49.55%	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	2.19	2.96	34.88	Collection % w.r.t. total dues is 51.54%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	1.98	2.59	30.79	Collection % w.r.t. total dues is 51.14%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	15.16	20.34					
	Gair-Rajaswa wasooli							
5	Shop Rent	1.16	5.73	395.17	Collection % w.r.t. total dues is 52.70%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	2.41	3.13	29.62	Collection % w.r.t. total dues is 50.51%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Garbage Tax	2.29	3.32	44.91	Collection % w.r.t. total dues is 70.98%	which is Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	5.86	12.18					
	Grand Total	21.02	32.52					

The above recovery figures are taken from wasooli patrak provided by the Revenue deparment of the Parishad. The receipts between accounting departments records and revenue department records has differences.

मुख्य अमीर पालिका अधिकारी
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जिला-अलीराजपुर (म.प्र.)



**Revised abstract sheet for reporting on audit paras
2023-24**

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Indore	Alirajpur	Chandrashekhar Azad Nagar	Parishad

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
19,99,918.00	-	21,18,708.00	19,27,407.00	1,30,89,742.00		18,03,693.00

Capital receipts			Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants
13	14	15	16
-	47,34,102.00	74,19,000.00	2,00,07,499.00
			5,31,00,069.00

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
1,59,43,285.00	14,84,622.00	80,69,335.00	74,253.90	7,99,341.00	1,25,200.00	1,69,00,116.00	4,33,96,152.90

Property tax is inclusive of samekit kar, vikas upkar & siksha kar

Auditor
FRN:
MRN:

B S Rajput & Company
020118C
418117

मुख्य नगर-पालिका अधिकारी
नगर परिषद् च. शे. आ. नगर
जिला-अलीराजपुर (म.प्र.)



Chandra Shekhar Azad Nagar Parishad (BHABHRA)
Receipts and Payments Statement
1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	5,71,59,493.00	Establishment Expenses	
Tax Revenue Receipts		Remuneration & Fees Councillors	2,53,600.00
Property Tax C.Y.	10,72,472.00	Arrears Salary	1,51,228.00
Receivable Property Tax PY	1,83,959.00	Daily Wages	38,10,778.00
Samekit Kar C.Y.	1,52,123.00	Salary	1,00,04,288.00
Receivable Samekit Kar PY	48,075.00	Recovery Payble GPF	10,63,022.00
Education Cess C.Y.	2,26,117.00	Employee LIC	2,00,101.00
Education Cess PY	28,841.00	Leave Encashment	4,60,268.00
Urban Development Cess C.Y.	2,62,937.00	Administrative Expenses	
Urban Development Cess PY	25,394.00	Mobiles	3,200.00
Assigned Revenues & Compensation		Web, Internet	38,125.00
Stamp Duty on Transfer of Properties	8,97,949.00	Newspapers	2,250.00
Compensation in Lieu of Octroi	1,18,11,793.00	Printing Expenses	92,767.00
Samekit Anudhan	3,80,000.00	Stationery	1,68,982.00
Rental Income from Municipal Properties		Computer Stationery & Consumables	42,940.00
Receivable Rent-Current Year	5,19,365.00	Vehicles Insurance	29,529.00
Receivable Rent Bakaya	85,001.00	Consolidated Audit Fees	40,600.00
Rent From Markets	10,81,690.00	Legal Fees	5,000.00
Rent From Shopping Complexes	40,977.00	Professional and Other Fees	15,354.00
Rent From Community Halls	1,51,000.00	Technical Fees	99,120.00
Other Rents	12,000.00	Consultancy Fees, Charges	39,750.00
Rent-Slaughter House	33,110.00	Advertisement Expenses	6,46,089.00
Rent Lease of Land for Temporary	4,264.00	National Festival Celebration Expense	2,36,750.00
Fees & User Charges		Expenses for Meeting Of Corporation/MMIC	9,217.00
Receivable Water Tax C.Y.	2,36,823.00	Photo Graphy & Video Cd	14,949.00
Receivable Water Tax P.Y.	89,288.00	Operations & Maintenance	
Solid Waste Management CY	2,69,506.00	Bulk Purchase of Power-Electricity	15,55,232.00
Solid Waste Management PY	30,860.00	Bulk Purchase of Power-Fuel	19,84,078.00
Pashu Panjiyan	5,19,770.00	Sanitation/Conservancy Material	15,13,518.00
License Fee-Others	5,000.00	Bulk Purchase-Engineering Store	29,894.00
Fees From Sanction of Building Plans	4,13,319.00	Bulk Purchase-Electrical Store	2,14,553.00
Birth & Death Registration Fee	500.00	Bulk Purchase-Others	1,02,012.00
Fee-Copy of Certificate/extract	1,09,800.00	Hire Charges Of Machineries	3,54,341.00
Fees for Certificate or Extract-Other	1,56,700.00	Hire Charges Vehicle	1,97,182.00
Penalty & Fine Other	1,12,528.00	Hire Charges-Others	3,100.00
Advertisement Fees	1,35,001.00	Other Roads	14,450.00
Litter & Debris Collection Charges	2,500.00	Open Drains	1,73,492.00
Surcharge on Water Tax	8,713.00	Water Ways	4,00,165.00
Charges for Supply of Water By Tankers	27,400.00	Handpump	4,92,529.00
Charges for NOC-Charges	1,000.00	Public Lighting	11,000.00
Sale & Hire Charges		Painting Work	3,75,815.00
Sale of Tender Papers	1,60,750.00	Public Toilets	14,938.00
Interest Earned		Office Buildings(R&M)	16,115.00
Interest-Saving Bank Account	14,91,709.00	Community Building	15,000.00
Other Income		R & M-Building-Temple	7,380.00
Misc Income	1,51,234.00	R&M Other Structure	15,300.00
Grants-Central Govt.		Tankers	65,022.00
15 th Central Finance Commission	47,34,102.00	Fire Tenders	18,760.00
Grant PMAY	1,00,000.00	R&M Tractor	1,18,758.00
Grants-State Govt.		R&M Vehicle Others	1,22,320.00
Grants From State Finance Commission	74,19,000.00	Computers	12,140.00
Grants for Road Development	17,43,512.00	Photo-Copiers	25,420.00
Grant Go Mp Mulbhoot	25,63,987.00	Fans	39,990.00
Special Fund Road Nirman Ajad Park	1,37,00,000.00	R&M Motor Pump	1,52,831.00
Kayakalp	19,00,000.00	Garbage & Clearance Expenses	24,000.00

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Deposits Received		Interest & Finance Charges	
Security Deposit	62,500.00	Interest-Loan from HUDCO	73,925.00
Totalling Mistake	16,757.90	Bank Charges	
		Consolidated Bank Charges	328.90
		Programme Expenses	
		Consolidated Election Expenses	1,35,474.00
		Consolidated Own Programme	6,63,867.00
		Loans	
		Hudco Loan	1,25,200.00
		Deposits Received	
		Security Deposit	5,85,943.00
		Employee liabilities	
		Labour Tax Deduction	1,50,663.00
		GST	3,10,525.00
		TDS On Contractor/supplier	2,08,904.00
		CWIP	
		Other Structure	85,005.00
		Public Light Fitting-LED	3,05,618.00
		Motor Pump	24,640.00
		Computer	71,985.00
		Office Equipment Other	28,036.00
		Furniture	4,37,805.00
		Building-Community Hall	30,81,984.00
		Building-Boundary Wall	8,31,304.00
		Shed	2,21,704.00
		Building-Burial /Cremation	17,91,202.00
		Roads & Bridges-Concrete Road	81,08,367.00
		Sewerage and Drainage-Open	9,25,894.00
		Waterways-Borewell	66,836.00
		Public-Lighting Electrical Pole Work	9,19,736.00
		Closing Balance	6,56,86,632.00
Total	11,03,38,819.90	Total	11,03,38,819.90

For Chandra Shekhar Azad Nagar Parishad

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद् च. शे. आ. नगर
जिला-अलीराजपुर (म. प्र.)

Accounts Officer



CHANDRA SHEKHAR AZAD NAGAR (BHABHRA)

FY 2023-24

BANK RECONCILIATION STATEMENT

Bank Name	Account Number	Closing As per Cash Book	Closing As per Bank	Difference
SBI BANK	4035	3,81,70,287.00	3,77,85,295.85	-3,84,991.15
JSB	2140	21,17,705.00	27,19,313.76	6,01,608.76
IDBI	6391	2,17,539.00	2,15,971.06	-1,567.94
JSK	1042	87,03,790.00	86,84,662.00	-19,128.00
	Total	4,92,09,321.00	4,94,05,242.67	1,95,921.67

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जिला-अलीराजपुर (म. प्र.)



SBI	4035	
Opening balance		
As per cashbook	2,52,57,169.00	
As per bank	2,52,57,169.85	
Difference		-0.85
	Date	Amount
Closing bank balance		3,77,85,295.85
Less:		
Amount paid as per cashbook but not as per bank		
Excess Salary Paid	13/04/2023	9,990.00
Excess Salary Paid	17/04/2023	9,118.00
Parshad Mandey	17/04/2023	24,600.00
Income Tax Tds	28/04/2023	164.00
Income Tax Tds	28/04/2023	186.00
Income Tax Tds	28/04/2023	336.00
Income Tax Tds	28/04/2023	615.00
Income Tax Tds	28/04/2023	172.00
Excess Salary Paid	02/05/2023	100.00
Excess amount paid	02/05/2023	2,317.00
Income Tax Tds	03/05/2023	991.00
Income Tax Tds	03/05/2023	2,318.00
Income Tax Tds	18/05/2023	151.00
Income Tax Tds	18/05/2023	190.00
Income Tax Tds	02/05/2023	1,111.00
Income Tax Tds	25/05/2023	454.00
Income Tax Tds	25/05/2023	370.00
Income Tax Tds	25/05/2023	202.00
Income Tax Tds	25/05/2023	336.00
Income Tax Tds	25/05/2023	418.00
Income Tax Tds & GST	29/05/2023	51,046.00
LT	29/05/2023	17,015.00
Income Tax Tds	30/05/2023	200.00
Income Tax Tds	31/05/2023	700.00
Income Tax Tds & GST & LT	01/06/2023	27,069.00
Income Tax Tds & GST & LT	01/06/2023	5,245.00
Income Tax Tds	01/06/2023	250.00
Income Tax Tds	01/06/2023	307.00
Income Tax Tds	02/06/2023	554.00
Income Tax Tds	02/06/2023	399.00
Income Tax Tds	05/06/2023	1,009.00
Income Tax Tds	05/06/2023	106.00
Income Tax Tds	05/06/2023	150.00
Income Tax Tds	06/06/2023	862.00
Income Tax Tds	06/06/2023	444.00
Income Tax Tds	13/06/2023	23,036.00
Employee LIC	08/06/2023	16,018.00
Remuneration & Fees Councillors	08/06/2023	24,600.00

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LT	13/06/2023	7,679.00
Income Tax Tds	27/06/2023	119.00
Income Tax Tds	27/06/2023	135.00
Income Tax Tds	28/06/2023	766.00
Income Tax Tds	28/06/2023	933.00
Income Tax Tds	30/06/2023	360.00
Income Tax Tds	17/07/2023	813.00
Income Tax Tds	20/07/2023	5,179.00
TDS& GST	20/07/2023	1,726.00
LT	20/07/2023	672.00
Income Tax Tds	26/07/2023	49,299.00
TDS& GST	26/07/2023	16,433.00
LT	10/08/2023	497.00
Income Tax Tds	10/08/2023	338.00
Income Tax Tds	21/08/2023	843.00
Income Tax Tds	21/08/2023	394.00
Income Tax Tds	21/08/2023	220.00
Income Tax Tds	21/08/2023	376.00
Income Tax Tds	21/08/2023	1,839.00
TDS& GST	21/08/2023	613.00
Income Tax Tds	21/08/2023	952.00
Income Tax Tds	21/08/2023	325.00
Income Tax Tds	21/08/2023	378.00
Income Tax Tds	08/09/2023	998.00
Income Tax Tds	08/09/2023	841.00
Income Tax Tds	08/09/2023	810.00
TDS& GST	12/09/2023	33,777.00
LT	12/09/2023	11,259.00
TDS& GST	26/09/2023	8,438.00
TDS& GST	26/09/2023	8,400.00
TDS& GST	26/09/2023	8,460.00
TDS& GST	26/09/2023	8,448.00
Income Tax Tds	04/10/2023	696.00
Income Tax Tds	04/10/2023	682.00
Income Tax Tds	04/10/2023	154.00
TDS& GST	18/10/2023	34,443.00
LT	18/10/2023	11,481.00
TDS& GST	19/10/2023	14,436.00
LT	19/10/2023	4,812.00
TDS& GST	19/10/2023	11,730.00
LT	19/10/2023	3,910.00
TDS& GST	19/10/2023	4,150.00
LT	19/10/2023	1,383.00
Street Lights Repair	19/10/2023	1,25,920.00
Income Tax Tds	04/11/2023	650.00
Income Tax Tds	04/11/2023	1,733.00
Income Tax Tds	23/11/2023	312.00
Income Tax Tds	23/11/2023	177.00
Income Tax Tds	01/12/2023	213.00
Income Tax Tds	01/12/2023	409.00

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नगर परिषद् च. शे. आ. नगर
जिला-अलीराजपुर (म. प्र.)



Income Tax Tds	01/12/2023	139.00
Income Tax Tds	05/12/2023	220.00
Income Tax Tds	05/12/2023	288.00
Income Tax Tds	25/01/2024	347.00
Income Tax Tds	25/01/2024	500.00
Income Tax Tds	25/01/2024	1,620.00
Income Tax Tds	25/01/2024	496.00
Income Tax Tds	25/01/2024	211.00
Income Tax Tds	30/01/2024	1,28,307.00
GST & TDS	30/01/2024	42,769.00
LT	26/02/2024	19,116.00
GST & TDS	26/02/2024	6,372.00
LT	26/02/2024	265.00
Income Tax Tds	26/02/2024	28,521.00
GST & TDS	26/02/2024	9,507.00
LT	26/02/2024	322.00
Income Tax Tds	26/03/2024	17,172.00
GST & TDS	26/03/2024	5,724.00
LT	28/03/2024	491.00
Income Tax Tds	30/03/2024	5,706.00
GST & TDS	30/03/2024	1,900.00
Excess amount paid		
		8,82,753.00
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
By transfer	10/04/2023	16,650.00
By transfer	10/04/2023	38,893.00
By transfer	10/04/2023	1,97,296.00
By transfer	18/04/2023	1,09,231.00
By transfer	01/05/2023	12,284.00
By transfer	12/05/2023	858.00
By transfer	24/05/2023	1,47,600.00
By transfer	31/05/2023	5,451.00
By transfer	08/06/2023	8,176.00
By transfer	10/07/2023	36,642.00
By transfer	13/07/2023	27,462.00
By transfer	07/08/2023	36,319.00
By transfer	07/08/2023	18,831.00
By transfer (Total of 15/09/23)	15/09/2023	1,96,800.00
By transfer	08/09/2023	4,691.00
By transfer	09/10/2023	32,926.00
By transfer	09/10/2023	40,617.00

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By transfer	08/11/2023	23,969.00
By transfer	09/11/2023	43,173.00
By transfer	21/11/2023	30,254.00
By transfer	08/01/2024	1,269.00
By transfer	12/02/2024	3,174.00
By transfer	10/03/2024	1,17,296.00
By transfer	12/03/2024	58,648.00
By transfer	11/03/2024	59,235.00
		12,67,745.00
		3,81,70,287.00
		3,81,70,287.00
Closing cashbook balance		-

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JSB BANK		2140
Opening balance		
As per cashbook	67,87,702.00	
As per bank	67,87,702.00	
Difference		-
	Date	Amount
Closing bank balance		27,19,313.76
Less:		
Amount paid as per cashbook but not as per bank		
Bulk purchase - Engineering store	10/01/2024	5,000.00
Stationery	10/01/2024	3,000.00
Building-Boundary Wall	26/03/2024	6,23,955.00
Building-Boundary Wall	30/03/2024	2,07,349.00
		8,39,304.00
Less:		
Amount received as per bank but not in cashbook		
Excess Amount receipt	04/04/2023	1,43,690.00
Excess Amount receipt	31/07/2023	1,122.00
Excess Amount receipt	22/12/2023	5,195.00
Excess Amount receipt	26/02/2024	23,930.00
		1,73,937.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
By transfer	04/04/2023	6,844.00
By transfer	04/04/2023	50,000.00
By transfer	04/04/2023	9,500.00
By transfer	04/04/2023	21,657.00
By transfer	04/04/2023	50,000.00
By transfer	04/04/2023	50,000.00
By transfer	04/04/2023	6,000.00
By transfer	04/04/2023	9,354.00
By transfer	04/04/2023	25,491.00
By transfer	04/04/2023	20,320.00
By transfer	04/04/2023	48,361.00
By transfer	04/04/2023	50,000.00
By transfer	04/04/2023	50,000.00

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By transfer	26/04/2023	6,084.00
Excess amount paid	03/06/2023	1.00
Excess amount paid	03/06/2023	2.00
Excess amount paid	03/06/2023	3.00
Excess amount paid	03/06/2023	4.00
Excess amount paid	03/06/2023	5.24
Excess amount paid	03/06/2023	6.00
Excess amount paid	20/02/2024	5,000.00
Excess amount paid	06/02/2024	3,000.00
		4,11,632.24
		21,17,705.00
		21,17,705.00
Closing cashbook balance		-


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IDBI	6391	
Opening balance		
As per cashbook	2,11,197.00	
As per bank	2,09,629.06	
Difference		1,567.94
	Date	Amount
Closing bank balance		2,15,971.06
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		2,17,539.00
Closing cashbook balance		2,17,539.00
		-

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JSK BANK	1042	
Opening balance		
As per cashbook	80,75,561.00	
As per bank	80,75,561.00	
Difference		-
	Date	Amount
Closing bank balance		86,84,662.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
excess amount receipt	04/04/2023	7,565.00
excess amount receipt	31/03/2024	906.00
excess amount receipt	31/03/2024	7,986.00
		16,457.00
ADD		
Amount received as per cashbook but not in bank		
excess amount receipt	31/03/2024	35,585.00
		35,585.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		87,03,790.00
Closing cashbook balance		87,03,790.00

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